

August 25, 2000

**MEMORANDUM**

TO: Heads of agencies in the Executive Department

FROM: Richard D. Brown  
Deputy Director

SUBJECT: Expenditure Plans for reappropriations of selected unexpended nongeneral fund operating expense cash balances, June 30, 2000

Section 4-1.05 b.4. of the 2000 Appropriation Act governs the reappropriation of nongeneral fund cash unexpended at the end of each year of the biennium. Under that section, the Director, Department of Planning and Budget, has authority to approve reappropriations other than those for which the General Assembly has specifically provided otherwise. Unexpended operating expense cash balances for agencies in the Legislative and Judicial Departments and the Independent agencies are also included in the same provision.

Prior to reappropriation action, each agency must submit a plan to describe the purposes for which your agency plans to spend any unexpended cash balance from nongeneral funds in fiscal year 2000. This plan is due to the Department of Planning and Budget by **September 11, 2000**, and is to be based on the unexpended nongeneral fund cash balances and unexpended nongeneral fund appropriations as reported by the State Comptroller for June 30, 2000. Attachment A provides guidance for the preparation of this plan. If you have any questions, please consult your DPB budget analyst.

Attachment

c: Cabinet Secretaries  
Budget Officers - State Agencies

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## Instructions for submitting the plan for expenditure of unexpended nongeneral fund cash balances

### GENERAL INSTRUCTIONS FOR SUBMITTING EXPENDITURE PLANS

An important change from years past is that your request for reappropriation of unexpended balances must be completed and submitted to DPB using a Microsoft Access application. The application should be downloaded from the DPB web site.

To request reappropriation of FY 2000 unexpended balances, you must submit a “Plan for Expenditure of Fiscal Year 2000 Reappropriations.” **Your expenditure plan should be based on the unexpended appropriation listed on the CARS 1408, Option A1, report dated June 30, 2000.** The Department of Accounts distributed this report to all state agencies the first week in August 2000. The amount of the unexpended appropriation is listed on the report in the last column on the right, “**Unencum Appn.**”

#### NGF funds exempt from requirements

Certain nongeneral funds are exempt from the requirement to submit a “Plan of  
*The exempted fund codes are all of fund groups:*

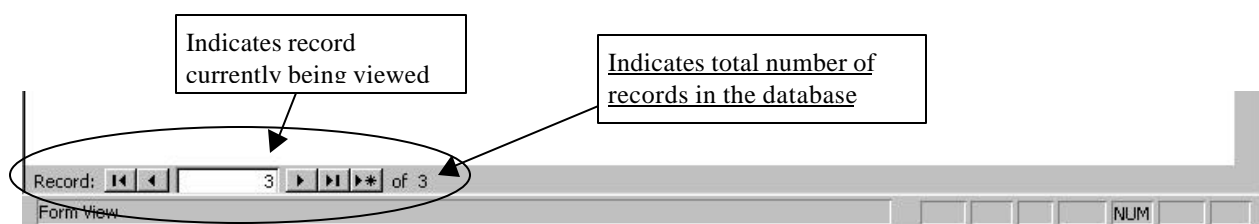
- ✓ *0300 Higher Education Operating,*
- ✓ *0600 Internal Service,*
- ✓ *0700 Trust and Agency,*
- ✓ *0800 Debt Service,*
- ✓ *1000 Federal Trust, and*
- ✓ *Fund detail codes 0201, 0401, 0501 and 0901.*

**All other nongeneral fund details are required to provided a “Plan of Expenditure” to DPB prior to submission of a FATS type “E” transaction.**

### PREPARING YOUR EXPENDITURE PLAN

1. From DPB’s website (Go to [www.dpb.state.va.us](http://www.dpb.state.va.us) and then to the “Forms and Instructions” page. Use the drop-down navigation menu to select FY 2000 Reappropriations.) Download a copy of the Microsoft Access database entitled “**NgfPlans2000.mdb**” to your computer or network drive.

2. Open the database. The *2000 Carryforward Plan start page* will open automatically. Click on the “Agency Plan” button. The plan input form will open.
3. Complete items 1-9 for each proposed carryforward listed on the ACT1408 Option 1. (See “*Line-by-Line instructions for completing the input form*” below for more information on what to put in items 1-9.) An agency with three proposed carryforward requests, therefore, would produce a database file with three records in NGFPlans2000.mdb, as indicated at the bottom of the database screen (see below).



4. Close the database.
5. Submit your plan in hard copy and electronic version. (See “*Submitting the plan*” below for details.)

### Line-by-line instructions for completing the input form

Here are specific instructions for completing the plan’s input form. Use the tab key to move between items on the form. Use a separate record (screen) to input each proposed use of your agency’s unexpended balances. (For example, if your agency plans to use its balances for three different purposes, you will enter three different records.) Also, you must also use a separate record to indicate any amounts that you wish to revert and not carryforward.

**Block 1: Agency code.** Enter your 3-digit agency code.

**Block 2: Program code.** Enter the 3-digit program code as shown on the CARS ACTR 1408.

**Block 3: Fund detail.** Enter the 4 digit fund detail being requested. Be sure to check the test block located immediately to the right. Based upon the fund code entered it will determine whether or not the fund detail code is either exempt or is to be included as part of your plan.

**Block 4: Fund detail name.** Enter the unique title assigned for this fund detail by DOA.

**Block 5: Balance.** Enter the unencumbered appropriation balance in *this program* for *this fund detail* from the ACT1408 Option 1. Cash carryforwards are *limited* to an *amount equal to or less than* the amount of unexpended appropriation for any particular fund detail. More than one “Plan of Expenditure” may be prepared for any given fund detail either within a program or the same fund detail in a different program. In other words, if you have more than one intended use for this fund detail in this program, you will have several records (one for each intended use) – and the amount in block 5 will be the same for each record.

**Block 6.** Enter the dollar amount for each proposed use. (Be sure to include any amounts that you intend to revert as a separate record. Use a positive number to indicate amounts to be reverted, just as you would amounts that you wish to carry forward.)

**Block 7: Description.** Enter a brief description of the proposed expenditure and the impact if this expenditure is not approved. The description should clearly state the importance of the proposed expenditure to the agency’s program. *(For requests that involve equipment that was ordered in FY 2000 but not delivered in FY 2000, include with the hard-copy submission of your plan a copy of the purchase order or contract.)*

NOTE: If your agency plans to revert any of its unexpended balance, simply enter “Revert” in this block and select the “Discretionary – Revert” choice from the drop-down menu in Block 8.

**Block 8: Type of request.** Click the small down arrow button to display the choices.

- ✓ This block defaults to “**Discretionary**” unless changed. Choose this if the proposed use of the unexpended balance is discretionary (not mandated by specific language in the Appropriation Act.)
- ✓ If the proposed use of unexpended balances is one of the items shown on Attachment A for which reappropriation is mandated by specific language in the Appropriation Act, click on “**Mandatory**.” (Note: If you are unsure if a proposed use is mandated, click on the “See Mandated Carryforward Items” block and enter your agency code. All mandatory items for your agency will be displayed. If you want to print these items, click on the “Print the Plan” icon on the tool bar to print this report, then click on the “Return to the Plan” icon to return to the data input screen.)
- ✓ If your agency wishes to revert part or all of an unexpended cash balance, in lieu of spending it, click on “**Discretionary – Revert**.”

**Block 9.** If the planned carry forward request is a **mandatory** carryforward (i.e., if you have chosen “**Mandatory**” in block 6), please indicate the Item number and paragraph from Chapter 1072.

**To Add a new record:** Click on the “Add a new request” button in the lower left of the screen to go to a new record to enter another intended use for your unexpended balances. Repeat blocks 1-9 for each proposed carryforward request.

**To review the total plan:** When you have completed your entire plan, you can review it by clicking on the “Review your Plan” button. This will generate a report showing the plan elements for each program and an agency grand total. The agency grand total on your plan should equal the total of your unexpended program balances.

**When complete:** When complete, print the plan by clicking on the “Review Plan” button and then clicking on the “Print the Plan” icon on the toolbar. **Your agency head must sign the final completed plan where indicated.**

## **Submitting the plan**

You must return both a hard copy and an electronic version of the plan to DPB.

**Hard copy:** Return the signed copy of the plan (with any supplemental documentation) to DPB by fax, mail, UPS or hand delivery, by September 11, 2000, to the following address:

Reappropriations Clerk  
Department of Planning and Budget  
200 North Ninth Street, Room 418  
Richmond, VA 23219  
Fax (804) 225-3291

A complete copy of the submission should also be forwarded to your agency’s Cabinet Secretary.

**Electronic version:** Email the database file (NgfPlans2000.mdb) to [Budget@dpb.state.va.us](mailto:Budget@dpb.state.va.us), making sure to identify the agency to which the data applies in the subject line and/or message text.

## **PROBLEMS ?**

If you are unable to access DPB’s web site, download the Microsoft Access file, complete each item on the form, or have other questions, please contact Mike Barton at (804) 786-8344 or [mbarton@dpb.state.va.us](mailto:mbarton@dpb.state.va.us).

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